## **Other Records:**

- (1) You must keep a complete list of the persons representing your company to Indiana purchasers.
- (2) You must keep purchase records documenting that all purchases made by you of bingo supplies, equipment, pull tabs, punchboards, and tip boards were purchased from either a licensed manufacturer or another licensed distributor.

# **Gaming Card Excise Tax**

An excise tax is imposed on the distribution of pull tabs, punchboards, and tip boards in the amount of ten percent (10%) of the wholesale price. This tax became effective June 1, 1992, for all sales that occurred after May 31, 1992. Sales of bingo supplies and bingo equipment are **not** subject to the Gaming Card Excise Tax.

The licensed business supplying pull tabs, punchboards, and tip boards is liable for the tax. The tax is imposed at the time the business:

- (1) brings or causes the pull tabs, punchboards, or tip boards to be brought into Indiana for distribution;
- (2) manufactures pull tabs, punchboards, or tip boards in Indiana for distribution;
- (3) transports pull tabs, punchboards, or tip boards to qualified organizations in Indiana for resale by those qualified organizations.

The Gaming Card Excise Tax is due twenty (20) days after the end of the month in which the tax is imposed. It should be remitted on Form GCE-103, Gaming Card Excise Tax Return. This return **must** be filed monthly even when no tax is due.

The Quarterly Report is due the 20th day of the month following the end of the quarter.

These licensed businesses are also required to have an Indiana Registered Retail Merchant's Certificate on file with the Department. If a certificate is not on file, contact the Department to get the Indiana Business Tax Application, Form BT-1.

## **Penalties**

The Department can levy civil penalties for violations such as failure to keep accurate records concerning supplies, sales, or committing fraud or deceit. The Department can impose an additional civil penalty of \$100 per day for each day the civil penalty goes unpaid.

A person who violates a provision of the law commits a Class B misdemeanor. A person who enters into a contract with a qualified organization to operate the qualified organization's allowable event commits a Class D felony.

# Where to Get Help

Any further questions concerning these guidelines should be directed to:

Indiana Department of Revenue Charity Gaming Section 100 North Senate Avenue, Room N203 Indianapolis, Indiana 46204 or call: (317) 232-4646



# **Indiana Gaming Card Distributors License Application**

Do Not Write Above

Allow 4 - 6 weeks for processing. If the application is incomplete, it will be returned to you and processing will be delayed. Please type or print.

1. Applicant's Business Name						Doing Business As		
Street Address of Princip	pal Office (Do not ente	r a P.O. Box Numb	per)					
City	State	State Zip Code		County		2. Daytime Telephone Number		
					( )			
3. Federal Identification N	ity Number	4. Indiana Ta	4. Indiana Taxpayer Identification Number					
5. Check the Type of Orga	nization:							
Sole Proprietor		oprietor	Partners	Partnership		Corporation		
6. List below the name and punchboards, and tip be								
Name	Address	Ci	ty S	tate Z	ip Code	Telephone Number		
						( )		
						( )		
						( )		
						( )		
7. List below the name and	d address of each locati	on where items are	e stored. (Attach	additional	l sheets if	necessary.)		
Name	Address	Ci	ty S	tate Z	ip Code	Telephone Number		
						( )		
						( )		
						( )		
						( )		
8. Owner/Officer Information	tion (Attach additional	sheets if necessary	.)	•				
	I ti	han 10% of the cor ot domiciled in Inc	e and address of a poration's stock.	ll officers	s. Also, lis	st each person owning more ddress, and home address of		
Name		Address		Title	I	Home Telephone Number		
					(	( )		
					(	( )		
						)		
					(	( )		
					(			



	ngo supplies in Indiana? (Check one) ription below of the type of bingo supp	*Yes lies you will be distributi	No No. (Attach add	litional sheets if necessary		
	re the applicant has been licensed to ma licensed and the license number. (Atta			cards or related supplie		
State	`	License Number		Period of License		
(Attach additional sheets	peen suspended or revoked in any of the if necessary.)  ddress of every manufacturer that you					
(Attach additional sheets i						
Name	Address	City	State	Zip Code		
13. Will you be distributing p	Check one)	■ *yes	☐ No			
*If yes, read the Gaming Card	Excise Tax instructions found in the C	Gaming Guidelines for Dis	stributors.			
	License	Fee				
14. Include a payment for the	annual Indiana Gaming Card Distribut  Indiana Departme		Checks shou	ld be made payable to:		
15. Certification						
punchboards, tip boards, l	aming Card Distributor's guidelines. I bingo, and bingo supplies. I understandements and the penalty provisions of Ine application.	l my liability for the Gam	ing Card Excis	se Tax. I also understan		
16. Authorized Signature	Daytime Telephone Number Date					
Th:	Mail the completed Indiana Departmer Charity Gamin 100 North Senate Aver Indianapolis, I Phone: (317) Authority: I	nt of Revenue g Section nue, Room N203 N 46204 232-4646 C 4-32	novemoné			
This	application cannot be pro	ocessed without a	payment			

# **Gaming Guidelines for Distributors**

Beginning June 1, 1992, all business entities that desire to manufacture, distribute, or sell the following items in Indiana must be licensed by the Indiana Department of Revenue (Department). These items include: bingo cards, sheets, pads, or other supplies, devices, or equipment designated to be used in playing bingo, as well as pull tabs, punchboards, and tip boards.

The following **checklist** summarizes your responsibilities:

- You must apply for and display a valid distributor gaming license.
- Your products must meet certain specifications.
- You must maintain specific records.
- You must remit a gaming card excise tax on certain transactions.
- You must remit a Quarterly Report Form CG-MDQ.

Reading the rest of these guidelines will give you specific information about this checklist.

## **Allowable Products**

The following products must meet the specification below.

#### Pull Tab:

- (1) A pull tab must be a single folded or banded ticket or a two-ply card with perforated break-open tabs.
- (2) The face of each card must be covered or otherwise hidden from view, concealing a number, letter, symbol, or set of letters or symbols.
- (3) A designated number of tickets or cards must be randomly designated as winners in each set of tickets or cards.
- (4) Numbered lines must be provided for the player's signature if a seal is used.
- (5) The prizes from the winning pull tab ticket or numbered line must be clearly and fully described on the flare.
- (6) The total prize for a single winning ticket for a pull tab may not be more than five hundred ninety-nine dollars (\$599).
- (7) The total prizes awarded for one pull tab game may not exceed five thousand dollars (\$5,000).

#### **Punchboard:**

(1) A punchboard must be a card or board that contains a grid or section that hides the random opportunity to win a prize based on the results of punching a single section to reveal a symbol or prize amount.

- (2) The total prize for a single winning ticket for a punchboard may not be more than five hundred ninetynine dollars (\$599).
- (3) The total prizes awarded for one punchboard game may not exceed five thousand dollars (\$5,000).

#### Tip Board:

- (1) A tip board must be a board, placard, or other device that is marked off in a grid or columns, with each section containing a hidden number or numbers or other symbols that determine a winner.
- (2) That total prize for a single winning ticket for a tip board may not be more than five hundred ninety-nine dollars (\$599).
- (3) The total prizes awarded for one tip board game may not exceed five thousand dollars (\$5,000).

# **Record Keeping Requirements**

As a distributor, you must keep specific records for the Department. These records must be kept for at least 4 years.

### **Sales Invoices:**

You must use a general sales invoice which:

- (1) is numbered consecutively, and
- (2) is prepared in at least two (2) parts, one being issued to the customer and the other retained in an invoice file.

All invoices must have the following information:

- date of sale
- customer name and business address
- full description of each item sold
- quantity and sales price of each item
- gross amount of sales to each customer
- your license number
- customer's license number
- gaming card excise tax for this sale (if applicable)

Credit memos must be prepared in the same detail as if they were sales invoices.

## Sales Journal:

You must keep a monthly sales journal containing at least the following information:

- date of sale
- invoice number of sale
- customer name and account number
- total amount of the invoice
- total amount of gaming card excise tax by sale (if applicable)

